

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to case nos.:

18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713; 21-cv-05339.

**DECLARATION OF MARC A. WEINSTEIN IN SUPPORT
OF PLAINTIFF SKATTEFORVALTNINGEN'S OPPOSITION
TO DEFENDANTS' MOTION TO EXCLUDE THE PROPOSED
EXPERT REPORTS, OPINIONS, AND TESTIMONY OF BRUCE DUBINSKY**

I, Marc A. Weinstein, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for Plaintiff Skatteforvaltningen (“SKAT”) in these actions. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of SKAT's Opposition to Defendants' Motion to Exclude the Proposed Expert Reports, Opinions, and Testimony of Bruce Dubinsky.

3. Attached hereto as Exhibit 1 is a true and correct copy of the Expert Report of Bruce G. Dubinsky, dated December 31, 2021.

4. Attached hereto as Exhibit 2 is a true and correct copy of the transcript of the deposition of Bruce Dubinsky, dated March 29, 2022.

5. Attached hereto as Exhibit 3 is a true and correct copy of the Declaration of Rana Shashaa, Deloitte Professional Services (Dubai) Limited, dated November 26, 2021.

6. Attached hereto as Exhibit 4 is a true and correct copy of the First Witness Statement of Sanjay Shah, dated January 19, 2024 and filed in the English High Court in *Skatteforvaltningen (The Danish Customs and Tax Administration) v Avanix Management LLC & Others* [2021] EWHC QF 2021-007459 (QB) (the "English Action").

7. Attached hereto as Exhibit 5 is a true and correct copy of the Report of the Supervising Legal Representative, appointed by the Dubai International Financial Centre court with respect to the execution of the search order against Elysium Global (Dubai) Limited, dated July 10, 2018.

8. Attached hereto as Exhibit 6 is a true and correct copy of excerpts of the transcript of the trial in the English Action, dated May 21, 2024.

9. Attached hereto as Exhibit 7 are true and correct copies of Case Management Orders in SKAT's English Action, dated December 2, 2022, June 9, 2023, and October 19, 2023.

10. Attached hereto as Exhibit 8 is a true and correct copy of excerpts of the transcript of the trial in the English Action, dated May 24, 2024.

11. Attached hereto as Exhibit 9 is a true and correct copy of the Rebuttal Expert Report of Emre Carr, dated February 1, 2022.

12. Attached hereto as Exhibit 10 is a true and correct copy of Plaintiff SKAT's production cover letter to defendants' counsel, dated December 3, 2021.

13. Attached hereto as Exhibit 11 is a true and correct copy of Bates-stamped document ELYSIUM-03957912.

14. Attached hereto as Exhibit 12 is a true and correct copy of Bates-stamped document WH_MDL_00020922.

15. Attached hereto as Exhibit 13 is a true and correct copy of Bates-stamped document ELYSIUM-03977485.

16. Attached hereto as Exhibit 14 is a true and correct copy of Bates-stamped document WH_MDL_00021026, produced by the Markowitz defendants in this litigation.

17. Attached hereto as Exhibit 15 is a true and correct copy of Bates-stamped document WH_MDL_00041680, produced by the Markowitz defendants in this litigation.

18. Attached hereto as Exhibit 16 is a true and correct copy of Bates-stamped document ELYSIUM-04029621.

19. Attached hereto as Exhibit 17 is a true and correct copy of Bates-stamped document ELYSIUM-04030318.

20. Attached hereto as Exhibit 18 is a true and correct copy of Bates-stamped document ELYSIUM-04657181.

21. Attached hereto as Exhibit 19 is a true and correct copy of Bates-stamped document ELYSIUM-09140791.

22. Attached hereto as Exhibit 20 is a true and correct copy of Bates-stamped document JHVM_0001406, produced by the van Merkenstein defendants in this litigation.

23. Attached hereto as Exhibit 21 is a true and correct copy of Bates-stamped document GUNDERSON 00009434, produced in this litigation by non-party Stephanie Gunderson, who was previously employed by defendants John and Elizabeth van Merkenstein.

24. Attached hereto as Exhibit 22 is a true and correct copy of excerpts of the transcript of the deposition of Emre Carr, dated April 1, 2022.

I, MARC A. WEINSTEIN, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
July 5, 2024

/s/ Marc A. Weinstein
Marc A. Weinstein